SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2006

Fund Parents:

CMEAR (Cumm Results Earmarked):	**CMOTH (Cumm Results Other):**
01100 – 01100	00000 – 01099
02250 – 02251	01101 – 00220
02299 – 02350	02252 – 02252
02500 – 02600	02400 – 02452
02650 – 02700	02601 – 02601
02800 – 02804	02701 – 02750
02806 – 02812	02805 - 02805
02846 – 02849	02813 - 02814
03000 – 03011	02850 – 02951
03200 – 03301	03050 - 03151
04000 – 04105	03350 – 03959
05000 – 05050	04150 – 04955
05100 - 05100	99999 – ZZZZZ

UXEAR (Un Approp. Earmarked):	**UXOTH (Un Approp. Other**):
01100 – 01100	00000 – 01099
02250 – 02251	01101 – 00220
02299 – 02350	02252 – 02252
02500 – 02600	02400 – 02452
02650 – 02700	02601 – 02601
02800 – 02804	02701 – 02750
02806 – 02812	02805 - 02805
02846 – 02849	02813 - 02814
03000 – 03011	02850 – 02951
03200 – 03301	03050 - 03151
04000 – 04105	03350 – 03959
05000 – 05050	04150 – 04955
05100 - 05100	99999 – ZZZZZ

SGL Parents:

MEMO:	**NWFREV:**
88010100 – 88030200	5900E300 – 5900E400
99200000 – 92210000	
99410000 – 99420000	**MEMO2**
99640000 – 99660000	99110000 - 99150100
99970000 – 99990000	

NET PC Includes SGLs:	**NETER Includes SGLs:**
61000000 – 68500000	5100 – 5209ZZZZ
71900100 – 71900200	5310C100 – 5310E100
71900900 – 71900900	5311C100 – 5311E100
72100100 – 72100400	53200300 - 53200900
72100900 – 72100900	5900C100 – 5900C200
72900100 – 72900100	5900C800 – 5900C800
72900900 – 72900900	5900E100 – 5900E200
76000000 – 76000000	5900E800 – 5900E800
99530000 – 99540000	59990000 – 59990000
	71100100 - 71100400
	71100900 - 71100900

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2006	
	71110100 – 71110400 72110100 – 72110400 72900300 - 72900300
Cumulative Results of Operations	
Beginning Balances (Line 1200)	
Earmarked Funds (Line 1210)	3310 (RS) + MEMO2 Fund = CMEAR
All Other Funds (Line 1220)	3310 (RS) Fund = CMOTH
Adjustments (line 1300)	
Changes in Accounting Principles (line 1310)	
Earmarked Funds (Line 1314)	5709 Expended Appropriations, Prior Period Adjustments – Not Restated (RS) 7401 Prior Period Adjustments, Cumulative Results of Operations, Not Restated(RS) Fund = CMEAR
All Other Funds (Line 1316)	5709 Expended Appropriations, Prior Period Adjustments – Not Restated (RS) 7401 Prior Period Adjustments, Cumulative Results of Operations, Not Restated(RS) Fund = CMOTH
Corrections of Errors (Line 1320)	
Earmarked Funds (Line 1324)	5708 Expended Appropriations, Prior Period Adjustments – Restated (RS) 7400 Prior Period Adjustments, Cumulative Results of Operations, Restated (RS) Fund = CMEAR
All Other Funds (Line 1326)	5708 Expended Appropriations, Prior Period Adjustments – Restated (RS) 7400 Prior Period Adjustments, Cumulative Results of Operations, Restated (RS) Fund = CMOTH
Beginning Balances, as adjusted (line 1500)	
Earmarked Funds (Line 1510)	Lines 1210 + 1314 +1324
All Other Funds (Line 1520)	Lines 1220 + 1316 +1326
Budgetary Financing Sources: (line 1700)	
Other Adjustments (recissions) (Line 1750)	
Appropriations used (line 1800)	
Earmarked Funds (1810)	5700 Expended Appropriations (RS) 5799 Adjustments of Appropriated Capital Used (RS) Fund = CMEAR

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2006	
All Other Funds (1820)	5700 Expended Appropriations (RS) 5799 Adjustments of Appropriated Capital Used (RS) Fund = CMOTH
Non-exchange revenue (line 1900)	
Earmarked Funds (1910)	5310N2 Interest Revenue, Nonexchange Noncustodial (RS) 5311N2 Interest Revenue – Investments, Nonexchange (RS) 5329 Contra Revenue for Penalties, Fines and Administrative Fees (RS), Fund = CMEAR
All Other Funds (1920)	5310N2 Interest Revenue, Nonexchange Noncustodial (RS) 5311N2 Interest Revenue – Investments, Nonexchange (RS) 5329 Contra Revenue for Penalties, Fines and Administrative Fees (RS) Fund = CMOTH
Donations and Forfeitures of Cash (line 2000)	
Earmarked Funds (2010)	5600 - Donated Revenue – Financial Resources (RS) Fund = CMEAR
All Other Funds (2020)	5600 - Donated Revenue – Financial Resources (RS) Fund = CMOTH
Transfers-in/out without reimbursement (line 2100)	
Earmarked Funds (2110)	5740 Appropriated Earmarked Receipts – Transferred-In (RS) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) 5750 Expenditure Financing Sources Transfers-In (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS) Fund = CMEAR
All Other Funds (2120)	5740 Appropriated Earmarked Receipts – Transferred-In (RS) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) 5750 Expenditure Financing Sources Transfers-In (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS) Fund = CMOTH
Other budgetary financing sources (line 2200)	
Earmarked Funds (2210)	5900N1, Other Revenue, Custodial, Transferred to 89X5105 (RS) 599001, Collections for Others, 89X5105 (RS) Fund = CMEAR
All Other Funds (2220)	5900N1, Other Revenue, Custodial, Transferred to 89X5105 (RS) 599001, Collections for Others, 89X5105 (RS) Fund = CMOTH
Other Financing Sources: (line 2400)	
Donations and Forfeitures of Cash (line 2500)	
Earmarked Funds (2510)	5610 – Donated Revenue – Nonfinancial Resources (RS) Fund = CMEAR

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2006	
All Other Funds (2520)	5610 – Donated Revenue – Nonfinancial Resources (RS) Fund = CMOTH
Transfers-in/out without reimbursement (line 2600)	
Earmarked Funds (2610)	5720 Financing Sources Transferred In Without Reimbursement (RS) 5730 Financing Sources Transferred Out Without Reimbursement (RS) Fund = CMEAR
All Other Funds (2620)	5720 Financing Sources Transferred In Without Reimbursement (RS) 5730 Financing Sources Transferred Out Without Reimbursement (RS) Fund = CMOTH
Imputed financing from costs absorbed by others (line 2700)	
Earmarked Funds (2710)	5780 Imputed Financing Sources (RS) Fund = CMEAR
All Other Funds (2720)	5780 Imputed Financing Sources (RS) Fund = CMOTH
Other (line 2800)	
Earmarked Funds (Line 2810)	5790C1, Other Financing Sources, Offsetting Receipts (RS) 579001 Other Financing Sources, Intraoffice (RS) 579002 Other Financing Sources, Interoffice (RS) 579003, Other Financing Sources, PMA (RS) 579009, Other Financing Sources, All Other (RS) 7180 Unrealized Gain on Investments (RS) 7280 Unrealized Loss on Investments (RS) Fund = CMEAR
All Other Funds (Line 2820)	5790C1, Other Financing Sources, Offsetting Receipts (RS) 579001 Other Financing Sources, Intraoffice (RS) 579002 Other Financing Sources, Interoffice (RS) 579003, Other Financing Sources, PMA (RS) 579009, Other Financing Sources, All Other (RS) 7180 Unrealized Gain on Investments (RS) 7280 Unrealized Loss on Investments (RS) Fund = CMOTH
Other Line to Be Reconciled (Line 2900)	
Earmarked Funds (Line 2910)	532002, Penalties, Fines and Admin Fees, Custodial Receipts 5311N1, Interest Rev. Investment, Non-Exchange, Custodial 579004, Other Financing Sources – CY Payments 579005, Other Financing Sources – Payments with IC, Field Off Offset 5900C7, Other Revenue, Exchange, Offsetting Receipts, Custodial 5900E7, Other Revenue, Exchange - Custodial 5900N2, Other Revenue Non-exchange – FERC Custodial 5990, Collections for Others 5991, Accrued Collections for Others SGL Parent = MEMO
All Other Funds (Line 2920)	532002, Penalties, Fines and Admin Fees, Custodial Receipts 5311N1, Interest Rev. Investment, Non-Exchange, Custodial 579004, Other Financing Sources – CY Payments 579005, Other Financing Sources – Payments with IC, Field Off Offset 5900C7, Other Revenue, Exchange, Offsetting Receipts, Custodial

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2006	
	5900E7, Other Revenue, Exchange - Custodial
	5900N2, Other Revenue Non-exchange – FERC Custodial
	5990, Collections for Others
	5991, Accrued Collections for Others
	Parent SGL = MEMO
Total Financing Sources (line 3000)	Sum of Lines 1810 through 2920
Net cost of operations (line 3200)	
Earmarked Funds (Line3210)	Use calculation on the Statement of Net Costs (RS) + SGL = NWFREV Fund = CMEAR
All Other Funds (Line 3220)	Use calculation on the Statement of Net Costs (RS) + SGL = NWFREV Fund = CMOTH
Net Change (Line 3300)	
Earmarked Funds (Line 3310)	Line 1810 + 1910 + 2010 +2110 + 2210 + 2510 + 2610 + 2710 + 2810 + 2910 - 3210
All Other Funds (Line 3320)	Line 1820 + 1920 + 2020 + 2120 + 2220 + 2520 + 2620 + 2720 + 2820 + 2920 - 3220
Ending balance (line 3400)	
Earmarked Funds (Line 3410)	1510 + 3310
All Other Funds (Line 3420)	1520 + 3320
Total All Funds – Cumulative Results of Operations	Sum Lines 3410 + 3420
Unexpended Appropriations	
Beginning Balances (line 3800)	
Earmarked Funds (3810)	3100 (RS) Fund = UXEAR
All Other Funds (3820)	3100 (RS) Fund = UXOTH
Adjustments (line 3900)	
Changes in accounting principles (line 3930)	
Earmarked Funds (3934)	3109 Unexpended Appropriations, Prior Period Adjustment – Not Restated (RS) Fund = UXEAR
All Other Funds (3936)	3109 Unexpended Appropriations, Prior Period Adjustment – Not Restated (RS) Fund = UXOTH
Corrections of Errors (3940)	
Earmarked Funds (3944)	3108 Unexpended Appropriations, Prior Period Adjustments – Restated (RS) Fund = UXEAR
All Other Funds (3946)	3108 Unexpended Appropriations, Prior Period Adjustments – Restated (RS) Fund = UXOTH
Beginning Balances, as adjusted (line 4100)	
Earmarked Funds (4110)	Sum 3810 + 3934 + 3944
All Other Funds (4120)	Sum 3820 + 3836 + 3946
Budgetary financing sources: (line 4300)	
Appropriations received (line 4400)	
Earmarked Funds (Line 4410)	3101 Appropriations Received (RS)

SELECTION CRITERIA FOR DOE STATEMENT OF CHANGES IN NET POSITION - FY 2006	
	Fund = UXEAR
All Other Funds (Line 4420)	3101 Appropriations Received (RS) Fund = UXOTH
Appropriations transferred-in/out (line 4500)	
Earmarked Funds (Line 4510)	3102 Unexpended Appropriations – Transfers-In (RS) 3103 Unexpended Appropriations – Transfers-Out (RS) Fund = UXEAR
All Other Funds (Line 4520)	3102 Unexpended Appropriations – Transfers-In (RS) 3103 Unexpended Appropriations – Transfers-Out (RS) Fund = UXOTH
Other adjustments (Line 4600)	
Earmarked Funds (Line 4610)	3106 Unexpended Appropriations – Adjustments (RS) Fund = UXEAR
All Other Funds (Line 4620)	3106 Unexpended Appropriations – Adjustments (RS) Fund = UXOTH
Appropriations used (line 4700)	
Earmarked Funds (Line 4710)	3107Appropriations Used (RS) Fund = UXEAR
All Other Funds (Line 4720)	3107Appropriations Used (RS) Fund = UXOTH
Total financing sources (line 4900)	Sum of Lines 4410 through 4720
Ending balance (line 5100)	
Earmarked Funds (Line 5110)	Sum 4110 + 4410 + 4510 + 4610 + 4710
All Other Funds (Line 5120)	Sum 4120 + 4420 + 4520 + 4620 + 4720
Total All Funds – Unexpended Appropriations (Line 6100)	Sum of Lines 5110 and 5120